




# United States Department of the Interior

OFFICE OF THE SECRETARY  
Washington, D.C. 20240

MAR 14 2005

## MEMORANDUM

TO: Bureau Finance Officers

FROM: Daniel Fletcher   
Associate Director, Financial Reporting and Systems

SUBJECT: FY 2005 Key Milestones

Attached is a copy of the current Appendix A: Key Milestones to the Department of the Interior's Financial Statement Preparation Guidance, updated for FY 2005. This memorandum supersedes any prior versions of this appendix.

Should you have any questions regarding the milestones, please contact Patricia Halseth of my staff on (202) 208-4703.

Attachment



## Chapter 17 Appendices

### Appendix A: Key Milestones

Key Milestones	Date	Dept	Bureaus	KPMG	OIG
Complete input 1 <sup>st</sup> Quarter Performance Data/FY06 Targets and FY04 Actuals into ABC/M Performance Module	January 3		X		
FACTS II Window, 1 <sup>st</sup> Quarter	January 13 – February 2		X		
IFCS Window, 1 <sup>st</sup> Quarter	January 12 – February 4		X		
Submit 1 <sup>st</sup> Qtr Financial Statements to PFM	January 14		X		
Finalize 1 <sup>st</sup> Quarter Consolidated Financial Statements and submit to OMB	January 21	X			
Provide KPMG with 2005 Financial Statement and Note formats for comment	February 28	X			
Provide comments to 2005 Financial Statement and Note formats	March 14			X	
Finalize 2005 Financial Statement and Note Formats	March 21	X			
Load 2 <sup>nd</sup> Quarter Financial Data to Hyperion and eliminations detail data to XA server	April 5		X		
Provide 2 <sup>nd</sup> Quarter OPM and FECA adjusting entry information to bureaus	April 12	X			
Post Elimination Entries into Hyperion	April 11		X		
FACTS II Window, 2 <sup>nd</sup> Quarter	April 13 – May 2		X		
IFCS Window, 2 <sup>nd</sup> Quarter	April 8 - 25		X		
Finalize 2 <sup>nd</sup> Quarter Hyperion Data (Lockdown)	April 18		X		
Submit 2 <sup>nd</sup> Quarter Financial Statements to PFM	April 18		X		
Finalize 2 <sup>nd</sup> Quarter Consolidated Financial Statements and submit to OMB	April 21	X			
Submit 2 <sup>nd</sup> Quarter Footnotes to PFM	April 25		X		
Complete 2 <sup>nd</sup> Quarter Edit Checklist	April 25		X		
Complete input 2 <sup>nd</sup> Quarter Performance Data into ABC/M Performance Module	April 25		X		
Complete 2 <sup>nd</sup> Quarter Financial Analysis	April 29		X		
Complete 2 <sup>nd</sup> Quarter Consolidated Footnotes	April 29	X			
Complete 1 <sup>st</sup> draft MD&A (PPP)	May 27	X			



**Key Milestones**

Load 3 <sup>rd</sup> Quarter Financial Data to Hyperion and eliminations detail data to XA server	July 6		X		
Provide 3 <sup>rd</sup> Quarter OPM and FECA adjusting entry information to bureaus	July 13	X			
Post Elimination Entries into Hyperion	July 12		X		
FACTS II Window, 3 <sup>rd</sup> Quarter	July 14 – August 2		X		
IFCS Window, 3 <sup>rd</sup> Quarter	July 11 - 25				
Finalize 3 <sup>rd</sup> Quarter Hyperion Data (Lockdown)	July 15		X		
Submit 3 <sup>rd</sup> Quarter Financial Statements and Notes to PFM	July 15		X		
Complete 3 <sup>rd</sup> Quarter Edit Checklist	July 15		X		
Complete input 3 <sup>rd</sup> Quarter Performance Data into ABC/M Performance Module	July 15		X		
Finalize 3 <sup>rd</sup> Quarter Consolidated Financial Statements and submit to OMB	July 21	X			
Submit RSI and RSSI to PFM	July 22		X		
Complete 3 <sup>rd</sup> Quarter Financial Analysis	July 22		X		
Submit MD&A Text of Bureau Reports to PPP	July 22		X		
Provide Draft 3 <sup>rd</sup> Qtr Consolidated PAR to KPMG	August 1	X			
Provide Draft 3 <sup>rd</sup> Qtr Bureau Reports to KPMG	August 1		X		
Provide Comments to 3 <sup>rd</sup> Qtr Bureau Reports	August 22			X	
Provide preliminary NFRs to Bureaus	August 31			X	
MAF Window opens	September 1		X		
Window opens for financial statement template submission in GFRS	September 7	X			
Confirm Master Appropriation File (MAF) Data to PFM and confirm Hyperion Entity Structure	September 13		X		
Submit MAF to Treasury	September 15	X			
Cutoff of IPAC billings for DOI	September 23		X		
Cutoff for issuing reimbursable agreements	September 23		X		
Cutoff for all non-emergency purchasing as defined by Bureau Directors	September 26		X		
Final date for automated payment schedules	September 27		X		
Post year-end accrual adjustments where possible	September 30		X		



**Key Milestones**

Post final year-end transactions including property transactions, eliminations, accruals (except for OPM, DOL, legal liabilities, judgment fund liabilities and inter-bureau elimination accruals that will be posted as soon as it is available from outside parties) and adjustments (except for final audit adjustments)	September 30		X		
Complete 4 <sup>th</sup> Quarter Input Performance Data into ABC/M Performance Module	September 30		X		
GFRS Window opens	October 3		X		
FACTS I Window opens	October 3		X		
Load Year-End Financial Data to Hyperion and eliminations detail data to XA server	October 4		X		
Provide Final Bureau MD&A Report text to PPP	October 6		X		
Provide Program Review Information to PPP (for Table 2, Part 2)	October 7		X		
Provide final Trial Balance to KPMG and a Trial Balance Verification Letter to the Deputy Assistant Secretary, Budget and Finance and the Inspector General	October 7		X		
Post Elimination Entries into Hyperion	October 7		X		
Provide 4 <sup>th</sup> Quarter OPM and FECA adjusting entry information to bureaus	October 11	X			
IFCS Window, 4 <sup>th</sup> Quarter	October 7 - 25		X		
FACTS II Window, 4 <sup>th</sup> Quarter	October 14 – November 2		X		
Complete Edit checklist and Financial Analysis	October 15		X		
Provide Draft Bureau Annual Report (to include RSI, RSSI and Final Performance Data) to KPMG, electronic copy to PFM	October 15		X		
Lockdown Hyperion	October 15	X			
4 <sup>th</sup> Qtr Intra-governmental (“F” transactions) data due to Treasury	October 18	X			
Circulate Draft PAR for surname comments	October 20	X			
Provide Draft Consolidated PAR to KPMG	October 20	X			
Provide comments on draft reports and proposed adjustments approved by the Department to Bureaus	October 21			X	

Key Milestones	Date	Dept	Bureaus	KPMG	OIG
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Provide comments on Draft Consolidated PAR to PFM	October 24	X	X	X	
Provide Final Bureau Annual Report to KPMG, electronic copy to PFM	October 26		X		
Provide signed Management Representation Letter to KPMG	October 26		X		
Submit signed Financial Manager and CFO checklists on Final Annual Reports	October 26		X		
Submit Final Consolidated PAR to KPMG	October 28	X			
Submit Draft PAR to OMB for Review	November 1	X			
Provide complete Bureau draft audit reports to OIG	November 4			X	
Submit Financial Statement Closing Package to KPMG	November 6	X			
Provide complete Draft Audit Opinion/ Reports to Bureaus	November 7				X
Provide Draft Consolidated Reports on Internal Controls and Compliance Report to OIG	November 8			X	
Provide Draft Consolidated Reports on Internal Controls and Compliance Report to Department	November 10				X
Provide Final Audit Opinions/Reports to OIG (including bureau/department responses)	November 11			X	
Provide final Audit Opinion/Report for Consolidated Financial Statements to the Department (with Department Comments)	November 14				X
Department's Final PAR with Audit Opinion submitted to OMB	November 15	X			
Submit Financial Statement Closing Package to Treasury	November 16	X			
Submit GFRS Opinion to Treasury	November 17				X
CFO representations for Intra-governmental Activity and Balances due to IG, FMS, and GAO	November 23	X			
FACTS I Window closes	November 30	X			
Issue final Bureau Audit Reports	November 30				X